



MONTANA INSURANCE DEPARTMENT
840 HELENA AVENUE
HELENA, MONTANA 59601
(406) 444-2040

2005
ANNUAL PREMIUM
TAX STATEMENT
FIRE COMPANIES
CASUALTY COMPANIES

Insurer Name			NAIC Number	
Mailing Address		City	State	Zip Code
State of Domicile	Tax & Fee Contact Person		Contact Person Telephone Number	
Administrative Office Fax Number		Toll Free Telephone Number for Policyholder Inquiries		

SCHEDULE A - PREMIUM TAX CALCULATION

- | | | |
|---|----------|-----|
| 1. Total Direct premium income (Ann. Stmt: P/C-pg 20, ln 34, col 1; Health-pg 30, ln 12 & 14, col 1; Title-pg 52, ln 27, col 3, 4, 5) | \$ _____ | [1] |
| 2. Finance and service charges (Ann. Stmt: P/C-page 20 footnote a) | \$ _____ | [2] |
| 3. TOTAL PREMIUMS COLLECTED (add lines 1 and 2) | \$ _____ | [3] |
| 4. Dividends refunded or credited to policyholders (Ann. Stmt.: P/C-page 20, line 34, column 3) | \$ _____ | [4] |
| 5. NET PREMIUMS per 33-2-705(1), MCA (line 3 less line 4) | \$ _____ | [5] |
| 6. PREMIUM TAX per 33-2-705(2), MCA (2.75% of line 5) | \$ _____ | [6] |

SCHEDULE B - FIRE INSURANCE PREMIUM TAX CALCULATION

Taxes are due and payable on the fire portion of the net direct premiums on risks resident, situated or located in Montana. Dollar amount and percentages must be used so that the calculation can be traced to the annual statement. References to rating organizations are not acceptable. Amounts in column IV are to be derived by multiplying amounts in column II by percentages in column III.

	I	II	III	IV	
	LINE OF BUSINESS	ANNUAL STMT. PG. 20, COL. 1 DIRECT PREMIUM	% ALLOCATION OF FIRE RISK	DOLLAR AMOUNT OF FIRE PREMIUMS	
7.	Fire		100%		[7]
8.	Allied Lines				[8]
9.	Farmowners Multi Peril				[9]
10.	Homeowners Multi Peril				[10]
11.	Commercial Multi Peril				[11]
12.	Ocean Marine				[12]
13.	Inland Marine				[13]
14.	Other Private Passenger Auto Liability				[14]
15.	Other Commercial Auto Liability				[15]
16.	Private Passenger Auto Physical Damage				[16]
17.	Commercial Auto Physical Damage				[17]
18.	Aircraft				[18]
19.	Burglary & Theft				[19]
20.	Boiler & Machinery				[20]

- | | | | |
|-----|---|----------|------|
| 21. | Total Net Fire Premiums (add lines 7 thru 20, column IV) | \$ _____ | [21] |
| 22. | Tax on Fire Insurance Premiums per 50-3-109(1), MCA (2.5% of line 21) | \$ _____ | [22] |

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SCHEDULE C -- CALCULATION OF TOTAL TAXES AND FEES

23.	Premium Tax (from line 6)	\$ _____ [23]
24.	Retaliatory Amount per 33-2-709, MCA (from Schedule E, Line 3 or 4)	\$ _____ [24]
25.	TOTAL (Add lines 23 and 24)	\$ _____ [25]
26.	Montana premium tax quarterly pre-payments	\$ _____ [26]
27.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____ [27]
28.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2000-2004, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION)	\$ _____ [28]
29.	100% of Assessments paid in 2005 to the Montana Comprehensive Health Association, excluding HIPAA Plan Liability Assessments per 33-22-1513(6), MCA (PROOF OF PAYMENT AND ASSESSMENT LETTER MUST BE ATTACHED)	\$ _____ [29]
30.	Empowerment Zone New Employees – tax credit (include copy of certification from Montana Department of Labor and Industry).	\$ _____ [30]
31.	Gross Deductions (add lines 28, 29 and 30)	\$ _____ [31]
32.	Allowable Deductions (enter the smaller of line 23 or line 31)	\$ _____ [32]
33.	Total payments and credits (add lines 26, 27 and 32)	\$ _____ [33]
34.	If line 25 is larger than line 33, DIFFERENCE is TAX DUE	\$ _____ [34]
35.	Fire Insurance Premium Tax (from Schedule B line 22)	\$ _____ [35]
36.	COMPANIES <u>MUST REMIT \$1,900</u> IN PAYMENT OF ALL MONTANA FEES	\$ _____ \$1900.00 [36]
37.	TOTAL REMITTANCE (add lines 34, 35 and 36)	\$ _____ [37]
38.	If line 33 is larger than line 25, DIFFERENCE is ANNUAL TAX OVERPAYMENT	\$ _____ [38]

OVERPAYMENT must be carried forward and used to offset future periodic payments.

The above statement, and attached Schedules D and E, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

- TAX RETURN CHECKLIST** Did You Remember to:
- 1. _____ Attach Annual Statement Montana State Page?
 - 2. _____ Include Total Remittance from line 37 (at least \$1,900)?
 - 3. _____ Attach documentation for tax credits on lines 28, 29 and 30?
 - 4. _____ Indicate your company's NAIC number on front of the tax form?
 - 5. _____ Attach explanations for any unusual or extraordinary items?
 - 6. _____ Fully complete Schedules D and E and attach them to this statement?

SCHEDULE D -- RETALIATORY SCHEDULE
ATTACHMENT TO 2005 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES
STATE OF MONTANA

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 5)	_____	_____
2. Tax Rate	2.75% _____	_____
3. Premium Tax	_____	_____
4. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA	\$1900.00 _____	_____
5. Annual Statement Filing Fee	N/A	_____
6. Assessment for Insurance Department Operations	N/A	_____
7. Montana Fire Insurance Premium Tax (from Schedule B, Line 22)	_____	N/A
8. Fire Marshal Tax	N/A	_____
9. Other Fire Taxes (explain)_____	N/A	_____
10. Other (explain)_____	N/A	_____
11. Other (explain)_____	N/A	_____
12. Total Montana Taxes & Fees (add lines 3 thru 7, col. A)	_____	XXXXXXXXXXXX
13. Total State of Domicile Taxes & Fees (add 3 thru 6, and 8 thru 11, col. B)	XXXXXXXXXXXX	_____

SCHEDULE E -- CALCULATION OF RETALIATORY TAX
ATTACHMENT TO 2005 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES
STATE OF MONTANA

1. Enter Amount from Schedule D, Line 13, Col. B
2. Enter Amount from Schedule D, Line 12, Col. A
3. If Schedule E, Line 1 is larger than Schedule E, Line 2 enter difference on this line and transfer this amount to Schedule C, Line 24
4. If Schedule E, Line 2 is larger than Schedule E, Line 1, enter \$0 on this line and transfer \$0 to Schedule C, Line 24